

INSTRUCTIONS FOR TCCN FINAL DISTRIBUTION SCHEDULE EXHIBIT 1

- **ADDRESS CHANGE** - Please review the information in Exhibit 1 for your address in the mailing of the final distribution check. If your address is different, please fax an IRS Form W9 to us at (615) 277-0710 no later than 20 days from the entry date of this Order. Please reference on the W9 the Proof of Claim #(s) from column 1 of Exhibit 1. In instances where you have multiple Proof of Claim numbers, only one W9 is needed. Be sure to list all POC numbers associated with the W9.
- **FEDERAL INCOME TAX WITHHOLDING AT 28%** - Please review the information in Exhibit 1 to see whether income taxes will be withheld. If there is an amount in the column identified as "Income Tax Withholding at 28%", the IRS has notified us that the taxid shown on your originally filed Proof of Claim does not match with the name they have on record. In order to avoid the 28% withholding, we will need an IRS Form W9 faxed to us at (615) 277-0710 no later than 20 days from the entry date of this Order. Please reference on the W9 the Proof of Claim # from column 1 of Exhibit 1. In instances where you have multiple Proof of Claim numbers, only one W9 is needed. Be sure to list all POC numbers associated with the W9,

If you have moved and your address is different from Exhibit 1, **and** Exhibit 1 indicates a withholding of income tax, only one W9 is required to be faxed to us at (615) 277-0710 no later than 20 days from the entry date of this Order. Be sure to list all POC numbers associated with the W9.

If your address is correct on Exhibit 1 and there is not income tax withholding on Exhibit 1 for your Proof of Claim number, then no further action is required on your part.

It is imperative that any W9 faxed to us clearly and boldly identify all Proof of Claim #'s to which it relates. Form W9's received with no reference to a Proof of Claim number(s) will not be processed and we will not attempt to contact the provider. Failure to include a Proof of Claim #(s) on a W9 could result in a later delivery of the final distribution check by the US Post Office (if a forwarding order exists) and income taxes being withheld. Once the final distribution check is issued, we will not be able to refund any income tax withheld since we are required to pay the taxes immediately into the IRS.

Any final distribution check returned to us an undeliverable will be deposited with the state treasurer as unclaimed funds pursuant to the provisions of Tenn. Code Ann. Section 56-9-333.

Please check the website at
<http://www.state.tn.us/commerce/tenncare/liquidations/tccn/index.html>
for the final date to submit a W9 for either of the above situations.